





“Impact of organizational commitment and perceived seriousness on whistleblowing intention: Moderation of law protection”

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ARTICLE INFO	Nurdiana Ningsih, Arifuddin and Asri Usman (2024). Impact of organizational commitment and perceived seriousness on whistleblowing intention: Moderation of law protection. <i>Problems and Perspectives in Management</i> , 22(3), 606-615. doi: 10.21511/ppm.22(3).2024.46
DOI	http://dx.doi.org/10.21511/ppm.22(3).2024.46
RELEASED ON	Wednesday, 25 September 2024
RECEIVED ON	Tuesday, 16 April 2024
ACCEPTED ON	Wednesday, 18 September 2024
LICENSE	 This work is licensed under a Creative Commons Attribution 4.0 International License
JOURNAL	"Problems and Perspectives in Management"
ISSN PRINT	1727-7051
ISSN ONLINE	1810-5467
PUBLISHER	LLC “Consulting Publishing Company “Business Perspectives”
FOUNDER	LLC “Consulting Publishing Company “Business Perspectives”



NUMBER OF REFERENCES

42



NUMBER OF FIGURES

0



NUMBER OF TABLES

5

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BUSINESS PERSPECTIVES



LLC "CPC "Business Perspectives"
Hryhorii Skovoroda lane, 10,
Sumy, 40022, Ukraine
www.businessperspectives.org

Received on: 16th of April, 2024

Accepted on: 18th of September, 2024

Published on: 25th of September, 2024

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IMPACT OF ORGANIZATIONAL COMMITMENT AND PERCEIVED SERIOUSNESS ON WHISTLEBLOWING INTENTION: MODERATION OF LAW PROTECTION

Abstract

Nowadays, fraud is rampant even in local government agencies. To overcome this, whistleblowers are needed, but many officials do not yet have the courage to become whistleblowers. The study aims to investigate the effect of organizational commitment, perceived seriousness, and law protection on whistleblowing intentions. The sample included 186 respondents. Questionnaires were distributed among internal auditors of local governments in South Sulawesi Province, Indonesia. The research data were analyzed using multiple linear regression analysis and moderated regression using SPSS version 23. The results showed that organizational commitment influenced the auditor's whistleblowing intention ($\beta = 0.459$; p -value = $0.000 < 0.05$). However, the perception of seriousness does not influence the intensity of auditors' whistleblowing intention ($\beta = 0.004$; p -value = $0.950 < 0.05$). In addition, the results showed that law protection moderated the influence of organizational commitment ($\beta = 0.014$; p -value = $0.000 < 0.05$) but did not moderate the influence of perceived seriousness on the auditor's whistleblowing intention ($\beta = -0.001$; p -value = $0.849 < 0.05$).

Keywords

whistleblowing intention, law protection, organizational commitment, perceived seriousness, auditors, fraud

JEL Classification

H83, K40, M41

INTRODUCTION

In Indonesia, the role of auditors is critical as they disclose fraud in financial statements. The whistleblower here is the person who makes the disclosure. Attitude toward behavior is an assessment made by a person to determine whether the behavior can have a positive impact (Owusu et al., 2020). Whistleblowers are often threatened by those they report, making it difficult for them to disclose facts about fraud. They constantly face dangerous threats such as intimidation, terror, and job loss. Whistleblowers must accept the consequences of their actions. Only some individuals have great courage to reveal the facts, so legal protection for whistleblowers is necessary to prevent fraud cases. The existence of legal protection for whistleblowers will increase the concern of organizational members for whistleblowers, so the law in Indonesia must protect whistleblowers (Abdullah & Hasma, 2018).

Although many studies on auditor intention to whistleblowing have been conducted, using legal protection as a moderator in the context of Graham's model requires further research to obtain more accurate study results, especially from the perspective of internal auditors of local government in Indonesia. Studies related to auditors' intention



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Conflict of interest statement:

Author(s) reported no conflict of interest

to whistleblowing need to consider many perspectives, including both internal and external factors. It is hoped that such an investigation can become a reference material for inspectorate auditors in creating approaches for improving employees' intentions on whistleblowing and designing or perfecting whistleblowing systems in their institutions by focusing on factors impacting intentions to carry out whistleblowing actions. Efforts to increase intentions to carry out whistleblowing actions can be made, for example, through ethics training or comprehensive outreach about fraud, the benefits of whistleblowing, and proper procedures for carrying out whistleblowing. Through these efforts, it is hoped to increase recognition of the serious consequences of misconduct and enhance the auditor's positive response to whistleblowing.

1. LITERATURE REVIEW AND HYPOTHESES

Organizational commitment demonstrates trust and strong encouragement in achieving the principles and goals. Participants who are deeply committed to the organization maintain a positive attitude and work hard to achieve its goals. They are not afraid to report wrongdoing because they have a strong sense of belonging to their organization and believe that their actions will keep it safe from destruction. The involvement of organizational commitment is a factor that positively impacts whistleblower intention; however, it can also negatively impact whistleblower actions, necessitating appropriate legal protection. Legal protection boosts employees' organizational commitment. If there are serious allegations of wrongdoing or fraud, organization members are more likely to report them (Miceli & Near, 1985). Serious wrongdoing will result in greater losses for organizations than less serious wrongdoing. Each member of the organization may perceive the seriousness of fraud differently. Perceptions of the gravity of fraud are inextricably linked to the type of fraud that occurred, as well as the amount of fraud. According to Miceli et al. (1991), different types of fraud can elicit varying responses from organizational members.

Fraud cases have a negative impact on the community as an entire. Organizations and businesses cannot be completely protected from the possibility of fraud. Corruption is defined as the deliberate deception or outsmarting of another person in order to gain an advantage. All organizations expect their members to be professional in order for the organization to survive, and as such, they require their members to behave ethically in accordance with applicable professional ethics. Fraud is typi-

cally committed with the intention of concealing the company's poor performance. It is not uncommon for auditors to help beautify a company's financial statements. Therefore, whistleblowing is one of the ways that companies can help detect fraud (Khan et al., 2022). All whistleblowing actions are initiated by an individual's commitment related to his knowledge of some illegal or unauthorized actions that occur in an organization that he has the desire to disclose to the appropriate authority. A person who reports the fraud is known as a whistleblower, which can be internal, for example, an employee, or an external worker, for example, an external auditor.

Brief and Motowidlo (1986) developed prosocial organizational behavior theory. Here, behavior or actions carried out by members of an organization toward an individual, group, or organization aim to improve the well-being of that individual, group, or organization. There are 13 forms of behavior that are included in prosocial organizational behavior. Some of them are helping with problems experienced by colleagues; helping with personal problems of colleagues that are being experienced; obeying values, policies, and regulations in the organization; giving advice to the organization to become better; rejecting policies, instructions, or procedures that are not appropriate; including whistleblowing behavior, and others. Brief and Motowidlo (1986) state that there are some fundamental differences in prosocial behavior. First, prosocial behavior has several benefits, which can help achieve organizational goals, while some other behaviors have no benefit in achieving organizational goals. Second, some behaviors become a form of task or job execution, while others are outside of the task and work. Third, there are different targets, where individuals and organizations can be a single unit. All positive actions carried

out by individuals with the aim of benefiting and providing benefits to others are called social behaviors (Rustiarini & Sunarsih, 2017). The actions performed by the individual are purely from within the individual without expecting any reward or benefit to themselves.

Mowday et al. (1979) define organizational commitment as the identification and involvement of relatively strong individuals in an organization that is characterized by three factors: (1) a strong belief and acceptance of the values and goals of the organization, (2) a willingness to give great effort to the organization, and (3) a strong need to remain part of the organization. When faced with unsatisfactory conditions, employees with a high level of organizational commitment will choose to demonstrate it, such as whistleblowing internally rather than leaving the organization. Organizational commitment is a psychological attachment that is based on three forms, namely affective, normative, and continuance commitment. Members of the organization with high affective commitment will continue to be members of the organization because they have the desire for it. When individuals think that reporting fraud is acceptable or expected, they will accept the consequences and are more likely to engage in whistleblowing (Alicia, 2021). Hidayat et al. (2022), Bagustianto and Nurkholis (2015), and Alleyne et al. (2017) showed that organizational commitment positively affects whistleblowing intentions. However, these results are not supported by Mesmer-Magnus and Viswesvaran (2005) and Ahmad et al. (2012).

The tendency of an employee to whistleblowing states an indication of the level of seriousness of the offense committed. This is because employees who observe or know of violations tend to report fraud if the level of violation is more serious. The company will receive a greater negative impact if the deed is fatal. Each employee of the organization has a different opinion, so the level of cheating will be different from one another (Bagustianto & Nurkholis, 2015). If a higher level of seriousness occurs in the case of violations, the increasing number of members of the organization will have the desire to implement actions called whistleblowing. This condition is further reinforced by Fitriani (2021), and Kristiyani et al. (2021), who

provide evidence that the level of seriousness that arises from a violation case will bring about a contribution of influence on the aspect of employee intentions to carry out whistleblowing actions. Abdullah and Hasma (2018), Agustiani et al. (2019), Mustopa et al. (2020), Andon et al. (2018), Bagustianto and Nurkholis (2015) stated that the level of seriousness of fraud affects the intention to conduct whistleblowing. However, the severity of fraud may not always have an effect on the intention of whistleblowing (Alleyne et al., 2017).

A number of studies on the intentions of a person to conduct whistleblowing have been conducted worldwide. Shawver (2011) researched the intention of whistleblowing, targeting accountants, management, analysts, consultants, and internal auditors through the determinants of moral decision-making. These factors include the identification of ethical issues, the reasons for making moral considerations, and the motivation of a person to choose to take whistleblowing actions.

Schultz et al. (1993) and Kaplan and Whitecotton (2001) examined the effect of three components defined by Graham (1986) on whistleblowing intent. Schultz et al. (1993) investigated the responses of managers and professional staff in France, Norway, and America to six whistleblowing situations on the assessment of unethical actions of superiors with the Graham approach. Subjects from the three countries differed on the Hofstede power distance index and uncertainty avoidance. French subjects scored higher on power distance and uncertainty avoidance than Norwegians and Americans. Norwegian subjects rely on the perception of the seriousness of the problem, attribution of personal responsibility, and perceived personal costs when deciding whether to report unethical acts. When reporting, American subjects rely on personal responsibility and costs (Schultz et al., 1993). Graham's model (Graham, 1986) provides an explanation of individual reporting behavior and is beneficial in understanding individual complaining tendencies (Schultz et al., 1993; Kaplan & Whitecotton, 2001). It shows the individual's decision path to report unethical actions. Unethical acts are defined as acts that violate standards of fairness, honesty, or economics (Schultz et al., 1993).

The first component of Graham's model (Graham, 1986) is the perception of the seriousness of the problem. The seriousness of a problem can be measured in several ways, e.g., monetary impact, a threat to cause harm, negative results, and frequency of occurrence of errors. The number of other people perceived to know about the problem tends to reduce the perceived seriousness of the problem. Hooks et al. (1994) summarized the findings of whistleblowing research and suggested that social influences such as group norms and organizational tolerance for wrongdoing may play a role in individuals' perceptions of the seriousness of unethical actions. Similarly, organizational culture within a public accounting firm can influence the perception of seriousness. Sonnier and Lassar (2013) showed that the responsibility to report positively is influenced by a person's level of personal idealism. The responsibility to report significantly affects whistleblowing intentions, and the perception of the seriousness of the matter affects whistleblowing indirectly through the feeling of responsibility to report. Graham (1986) states that the perception of the seriousness of the problem has to do with the individual's assessment of the severity of the observed dubious act. It is evaluated based on the characteristics of the problem, potential dangers, and negative outcomes (Curtis, 2006).

Fraud has a wide range of economic consequences that harm economic entities and can ruin their reputation (Zhao et al., 2021). It constitutes one of the sectors responsible for today's high crime rate, which contradicts the 30-year trend of decreasing crime (Prenzler, 2020). The rising number of fraud cases has a significant negative impact on businesses, the nation, and society. Naturally, this can have a detrimental effect on a country's economy. The public sector is the most vulnerable to fraud but can be mitigated through effective prevention measures (Joseph et al., 2021). The whistleblowing system is thought to play an important role in fraud prevention. Whistleblowing is a form of moral protest in which other members of an organization are aware that something contrary to the public interest has occurred (Chiu, 2003). Whistleblowing is an action taken by an employee (or former employee) to inform higher management of unethical or illegal behavior (internal whistleblowing)

or to external authorities or the public (external whistleblowing) (Bouville, 2008). The more adept the whistleblowing system in a department, the greater it is for preventing fraud committed by that agency, or, in simple terms, there is evidence of beneficial relationships between the whistleblowing system and fraud prevention (Suh & Shim, 2020; Peltier-Rivest, 2018; Peterson, 2016; Albrecht et al., 2015; Oelrich, 2021).

Several individuals are unwilling to report a criminal offense if it means that they, their relatives, or their property will not be protected from potential threats. Similarly, if witnesses are not adequately protected, they will refuse to provide information based on what they have experienced, seen, or felt. A whistleblower who reveals the facts of specific cases to the public will face all the consequences. For some, it becomes a personal torment, necessitating determination and bravery (Dempster, 2006). Most whistleblowers face negative consequences for their actions. A whistleblower is likely to be terrorized by those who dislike their existence and may even be labeled moral rebels and ostracized. Thus, the determinants of attitude, subjective norm, perceived behavior control, and organizational commitment are considered to have a positive effect on whistleblowing intentions, which have the potential to have a negative impact when taking whistleblowing actions, so adequate legal protection is needed. The existence of legal protection will encourage the participation of the public, government employees, or company employees to be more courageous in reporting fraud to those who can handle it. Thus, the study hypotheses are as follows:

- H1: Organizational commitment has a positive and significant effect on whistleblowing intention.*
- H2: Perceived seriousness has a positive and significant effect on whistleblowing intention.*
- H3: Law protection moderates the effect of organizational commitment on whistleblowing intention.*
- H4: Law protection moderates the effect of perceived seriousness on whistleblowing intention.*

2. METHODS

The population of this study was auditors at the district/city government in districts/cities in South Sulawesi Province-Indonesia, which includes Enrekang Regency, Barru Regency, Sindereng Rappang Regency, North Luwu Regency, Selayar Regency, and Makassar City. Random sampling was used, namely the technique of randomly taking samples from members of the population without paying attention to the strata of the population. Using the Slovin formula, the research sample was 186 samples. Table 1 shows the demographics of the respondents.

Data collection was carried out using a questionnaire adopted from previous studies, which was compiled based on a 5-point Likert scale. The study distributed 186 questionnaires, but only 172 were used for the analysis. Questionnaire return rate amounted to 92.47%. A total of 14 questionnaires were not conditionally used because they were not filled in by the respondents completely.

Table 1. Demographics of research respondents

Demographic Variables	Percentage (%)
Gender	
Male	61.0
Female	39.0
Age	
<26 years	1.7
26-35 years	19.2
36-45 years	27.3
46-55 years	39.0
>55 years	12.8
Level of education	
Doctor	0.6
Master's degree	33.1
Bachelor's degree	64.6
Senior High School	1.7
Work experience	
<6 years	17.4
6-10 years	13.4
11-15 years	19.2
>15 years	50.0

3. RESULTS

The highest average value is shown by legal protection (25.13), then organizational commitment (24.62), whistleblowing intention (24.25), and the perception of seriousness (18.02). Legal protection

and organizational commitment showed an average value that is closer to the maximum number of each compared to the perception of seriousness. Respondents want high legal protection and also a high commitment to their organization. The highest standard deviation is obtained by legal protection (3.460), whistleblowing intention (3.125), organizational commitment (2.966), and perception of seriousness (2.757). Respondents have a very diverse level of understanding of the perception of legal protection compared to other variables.

This study carried out data validity test, reliability test, classical assumption test, and hypothesis testing. A validity test represents how well a measurement instrument is made to measure a particular concept, while reliability represents how consistent an instrument is (Sekaran & Bougie, 2016). Classical assumption testing and hypothesis testing are carried out after these tests. Table 2 shows that all items of organizational commitment, perception of seriousness, legal protection, and whistleblowing intention are valid and reliable. All variables show Pearson correlation value $> R$ table (0.149) at significance 0.05 (5%) and Cronbach's alpha value > 0.70 . It can be concluded that all statement items of the instrument are valid. In addition, the value of Cronbach's alpha of all variables is greater than the standard value of the alpha coefficient of 0.7. This means that the instruments used in this study are reliable.

Table 2. Validity and reliability results

Variables	Validity Test	Reliability Test
Organizational Commitment	0.701-0.905 Valid	0.923 Reliable
Perceived Seriousness	0.597-0.800 Valid	0.763 Reliable
Law Protection	0.787-0.925 Valid	0.928 Reliable
Whistleblowing Intention	0.793-0.973 Valid	0.954 Reliable

Classical assumption testing was conducted through multicollinearity, heteroscedasticity, and normality tests. Based on Table 3, the VIF value for all variables is smaller than 10, and the tolerance value is greater than 0.10. Thus, the variables of organizational commitment, perception of seriousness, and legal protection are free (absent) of multicollinearity between independent variables. Furthermore, this study used the Glesjer test to determine the presence or absence of heteroscedasticity between independent variables for the heteroscedasticity test.

Table 3. Classical assumption testing

Variables	Multicollinearity Test		Heteroscedasticity Test	Normality Test
	Tolerance	VIF	Significance	Significance
Organizational Commitment	0.567	1.764	0.301	0.058
Perceived Seriousness	0.714	1.400	0.831	
Law Protection	0.399	2.504	0.668	

The results in Table 3 show that the significance of the independent variable (organizational commitment = 0.301; perception of seriousness = 0.831; legal protection = 0.668) is more than the significant value used (5%), so it is concluded that there is no heteroscedasticity between the independent variables. To test the normality of the research data, the study employed a one-sample Kolmogorov-Smirnov test. The value of Asymp. Sig. (2-tailed) is 0.508 more than the significance value used (5%), so it is concluded that the variables of organizational commitment, perception of seriousness, and legal protection are normally distributed.

Based on Table 4, the coefficient of determination (*R*-square) is 0.557, which means that 55.70% of whistleblowing intention is impacted by organizational commitment, perceived seriousness, and law protection. The remaining 44.30% are influenced by other variables not examined in this study. Furthermore, the results of the ANOVA test or model feasibility test in Table 4 show that the calculated *F* value is 52.465, and the significance value is 0.000. Thus, this research model is feasible to use so that partial testing can be continued. This study

consistently uses a confidence level of 95%. Thus, the statistical value in Table 4 shows that organizational commitment has a significant effect on whistleblowing intentions. Meanwhile, perceived seriousness does not affect whistleblowing intention.

This study uses moderation regression analysis to test whether legal protection moderates the impact of organizational commitment and perceived seriousness on whistleblowing intentions. Table 5 displays the results of the analysis, showing that legal protection moderates the impact of organizational commitment but does not moderate the impact of perceived seriousness.

Overall, the results of data analysis show that organizational commitment has a significant effect on whistleblowing intention (H1 is accepted), while perceived seriousness has no effect on whistleblowing intention (H2 is rejected). Furthermore, the results showed that law protection moderates the effect of organizational commitment on whistleblowing intention (H3 is accepted), while law protection does not moderate the effect of perceived seriousness on whistleblowing intention (H4 is rejected).

Table 4. Analysis results

Variables	Coefficient	Standard Error	t-count	Sig.
Organizational Commitment	0.459	0.072	6.375	0.000
Perceived Seriousness	0.004	0.069	0.063	0.950
Metrics				
<i>R</i> -square	0.557			
<i>F</i> -count	52.465			
Sig. F	0.000			

Table 5. Moderation regression analysis

Research Variable	Coefficient	Standard Error	t-count	Sig.
Law protection moderates the relationship between organizational commitment and whistleblowing intention	0.014	0.003	3.925	0.000
Law protection moderates the relationship between perceived seriousness and whistleblowing intention	-0.001	0.003	-0.190	0.849

4. DISCUSSION

The results of the data analysis found that organizational commitment affects the intention of auditors to commit whistleblowing. This shows that there is a significant effect of organizational commitment on the intention of auditors to take whistleblowing actions due to factors that affect auditor job satisfaction, which can come from coworkers or organizational leaders in general, as well as those related to the commitment of auditors. A strong commitment to the organization is relevant to colleague commitment, which includes a sense of responsibility, reliability, and readiness to support colleagues in an organization. Under certain circumstances, the relationship between the two commitments is aligned and does not cause a dilemma for a person to determine the direction of the commitment to influence one's intention to report violations that occur in the organization. This finding contrasts with the results of Mesmer-Magnus and Viswesvaran (2005), who found that organizational commitment has no correlation with the intention to take whistleblowing actions. In addition, Ahmad et al. (2012) showed that organizational commitment cannot explain the intention of whistleblowing behavior of internal auditors in Malaysia.

Furthermore, this study found that perceived seriousness did not have a significant effect on the auditor's intention to whistleblowing. Measures of the seriousness of fraud can vary. Some previous studies used a quantitative perspective to measure the seriousness of economic fraud. Schultz et al. (1993) and Menk (2011) applied the concept of materiality in an accounting context so that the seriousness of fraud was measured based on variations in the value of wrongdoing, fraud, or losses due to fraud. This quantitative perspective is the easiest approach to take because the indicators are clear, measurable, and easy to observe. Curtis (2006) used a qualitative approach, such as the possibility that wrongdoing can harm other parties. The level of certainty and occurrence of wrongdoing has the consequence of causing negative impacts. Menk (2011) produced evidence that the materiality factor of the problem has a positive effect on ethical position and personality traits, and both consistently create significant differences

in the intention to report the problem. The level of seriousness of wrongdoing has a positive effect on the whistleblowing intentions of internal auditor respondents (inspectorate) of the South Sulawesi Provincial Government (Sabang, 2013) and lower-level civil servants (Winardi, 2013). Different results are shown by Kaplan and Whitecotton (2001), who state that the perception of seriousness assessment is not related to the auditor's intention to report questionable behavior.

Based on the results of the data analysis, legal protection moderates the effect of organizational commitment on the auditor's intention to take whistleblowing actions. Auditors who take whistleblowing actions are loyal to the organization and strive to protect the organization from destruction. Another indication is that auditors consider whether or not there is legal protection because organizational commitment is more about the individual attitude of each auditor. This is explained in the theory of planned behavior, namely the determinants of attitude toward behavior. This study found that legal protection did not moderate the effect of perceived seriousness on auditors' intention to whistleblowing. This shows that auditors do not have the same perception that all types of violations that occur are relatively serious and can have a relatively large loss impact on themselves and the organization; therefore, whistleblowers are sometimes not potentially encouraged to report suspected fraud or violations. Whistleblowers who decide to report suspected fraud or violations are likely to take a very high risk, both internal and external (Karek, 2016). Therefore, a whistleblower, either as a reporter or witness, has a direct interest in upholding the material truth of a criminal event, and the state, based on the law, is obliged to guarantee whistleblowers in the law enforcement process, namely by providing legal and special protection from all forms of threats, intimidation, and/or fear.

Auditors' intention to whistleblowing, either directly or indirectly through legal protection, is not affected by the seriousness of the problem; defining seriousness is often ambiguous. As a result, perceived seriousness varies depending on how individuals respond. Seriousness alone may not

be enough to influence an individual's intention to whistleblowing, as social and cultural factors in the workplace may influence an individual's assessment of the quality of a problem. In addition, legal protection for whistleblowers must be fully enforced. Employees who are also suspects in the same case cannot be exempted from criminal

charges, but their courage in exposing the crimes committed is not easy because they have to face various risks. Therefore, law enforcement officials and security forces must make laws that provide a sense of physical and mental security from threats, harassment, terror, and violence from any party, as well as freedom from legal bondage.

CONCLUSION

The study aimed to identify factors influencing whistleblowing intentions among auditors in South Sulawesi Province, Indonesia. The results showed that organizational commitment significantly affects the intention to whistleblowing, which means that stronger organizational commitment will encourage an increase in the intention to whistleblowing. On the other hand, perceived seriousness does not affect the intention to whistleblowing, so high or low perceived seriousness will not affect the intention to whistleblowing. Furthermore, legal protection is able to moderate the effect of organizational commitment on the intention to whistleblowing, which means that stronger organizational commitment will encourage stronger intention to whistleblowing, especially with stronger legal protection. On the other hand, legal protection is unable to moderate the effect of perceived seriousness on the intention to whistleblowing. This shows that the perception of seriousness does not increase the intention to whistleblow, even though legal protection encourages such behavior.

This study has several limitations. An auditor's intention to whistleblowing can be investigated through various internal and external factors. This study used external factors such as organizational commitment and perceived seriousness from Graham's model to justify auditors' intention to whistleblowing by using legal protection as a moderator. Therefore, future research can add other internal and external factors. In addition, the research focus should be not only on internal auditors but also on all employees involved in financial management, as well as external auditors, so that there is a comparison of their perceptions of whistleblowing. Finally, the analysis model can be developed using a structural model so as to further strengthen the research results.

AUTHOR CONTRIBUTIONS

Conceptualization: Nurdiana Ningsih, Arifuddin.

Data curation: Nurdiana Ningsih, Arifuddin.

Formal analysis: Asri Usman.

Funding acquisition: Asri Usman.

Investigation: Arifuddin.

Methodology: Nurdiana Ningsih, Arifuddin.

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Writing – review & editing: Nurdiana Ningsih, Arifuddin, Asri Usman.

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